

III-S Subsidiary File Reporting

The primary function of the Subsidiary File is to provide supporting information for a number of General Ledger Account Numbers (GLANs). For example, General Ledger (GL) 1400, Amounts Due From Other Funds, is maintained as a total amount per fund, but represents the sum of multiple amounts due from various other funds. A breakdown of these amounts is provided in the Subsidiary File. The Subsidiary File is also used to provide detailed information on fixed assets, investments, and other similar accounts. Refer to Volume 1, Chapter V, Exhibit V-1, for a listing of GLANs that require Subsidiary File support.

File Information

The chart on the next page identifies the source of data and controlling factors that determine the control key for the Subsidiary File. Not all elements listed in the control key are used by each agency. Building the key depends upon the posting indicators established by the agency in its tables as shown on the chart. Posting indicators are explained in Volume 2, Chapter IV.

SUBSIDIARY FILE KEY

| NAME | SOURCE | CONTROLLING FACTORS |
|----------------|--|--|
| Organization | Sign-on/Security | Name/Password |
| Section | IC Table look-up | If IC Table General Ledger Organization Level Indicator is 1 |
| Fund | Coded or PCA look-up | None |
| Fund Detail | Coded or PCA look-up | None |
| Project | Coded, PCA or IC Table look-up ^{1/} | If PC Table General Ledger Posting Level Indicator is 1 or B |
| General Ledger | Transaction Code look-up | None |
| Subsidiary | Coded | None |

^{1/} Sequence listed is the order for selection and Project placement in the History File. This also determines which Project is posted to the Subsidiary File.

Detailed description and illustration of the Subsidiary File report is on the following pages.

EXHIBIT III-S01

| REPORT NAME: Subsidiaries on File | REPORT NO: CSTARS01 | | | | | | | | | | | | | | | | |
|--|----------------------------|---------------------------|--------------------|---------------------------|-----------------|-------------------|----------------|----------------|--------|-----------|--|--|---------------|--|--|--|-----------|
| PURPOSE: Provides information on General Ledger Accounts that require Subsidiary File support. | | | | | | | | | | | | | | | | | |
| DESCRIPTION: Lists Subsidiary File records without regard to fiscal period by Fund and General Ledger Account number. This report should be reconciled to the General Ledger and Document files at least quarterly. See also the G02 Report. | | | | | | | | | | | | | | | | | |
| REPORT REQUEST OPTIONS: <div style="margin-left: 20px;"> Report Period: FM: CM, PM or PY P: Y=Year to Date, M=Month to Date </div> <div style="margin-left: 20px;"> Level of Detail: <table style="width: 100%; border: none;"> <thead> <tr> <th style="text-align: left; width: 25%;"><u>Index (I)</u></th> <th style="text-align: left; width: 25%;"><u>Program (P)</u></th> <th style="text-align: left; width: 25%;"><u>Object/Source(O/S)</u></th> <th style="text-align: left; width: 25%;"><u>Fund (F)</u></th> </tr> </thead> <tbody> <tr> <td>0-No Organization</td> <td>Not Applicable</td> <td>Not Applicable</td> <td>1-Fund</td> </tr> <tr> <td>1-Section</td> <td></td> <td></td> <td>2-Fund Detail</td> </tr> <tr> <td></td> <td></td> <td></td> <td>3-Project</td> </tr> </tbody> </table> </div> <div style="margin-left: 20px;"> Fund Selection: Blank (all Funds) or any valid Fund GLAN Selection: Blank (all GLs) or any valid GL Additional Report Selection Options: Not Applicable. Destination Options: All available output media E1 (Electronic Storage) Report Request Options: E1 options are limited to the following: <div style="margin-left: 20px;"> Report Period FM: PM or PY P: All options available Level of Detail: All options available Fund Selection: Blank only GLAN Selection: Blank only </div> </div> | | <u>Index (I)</u> | <u>Program (P)</u> | <u>Object/Source(O/S)</u> | <u>Fund (F)</u> | 0-No Organization | Not Applicable | Not Applicable | 1-Fund | 1-Section | | | 2-Fund Detail | | | | 3-Project |
| <u>Index (I)</u> | <u>Program (P)</u> | <u>Object/Source(O/S)</u> | <u>Fund (F)</u> | | | | | | | | | | | | | | |
| 0-No Organization | Not Applicable | Not Applicable | 1-Fund | | | | | | | | | | | | | | |
| 1-Section | | | 2-Fund Detail | | | | | | | | | | | | | | |
| | | | 3-Project | | | | | | | | | | | | | | |
| FINANCIAL ELEMENTS: <div style="margin-left: 20px;"> Beginning Balance: When requested as a Year-to-Date option, this is the ending balance as of the prior June 30th after completing the Year-end Close and Open processes. When requested as a Month-to-Date option, this is the ending balance as of the end of the fiscal month prior to the fiscal period being reported. Normal balance is a Debit for Asset General Ledger Accounts and a Credit for Liability General Ledger Accounts. </div> | | | | | | | | | | | | | | | | | |

EXHIBIT III-S01 (Continued)

| REPORT NAME: Subsidiaries on File | REPORT NO: CSTARS01 | | | | | | | | | | | | | | | | | | | | | | | | |
|--|----------------------------|------------|-------------------|------------|-----------|---------|--------------------|-----|-----|------|--------------------|-----|-----|---------|--------------------|-----|-----|------|----------------|-----|-----|------------|------|----|----|
| <p>FINANCIAL ELEMENTS: (Continued)</p> <p>Increases: When requested as a Year-to-Date option, this is the net of all increases posted during the Current Fiscal Year (Fiscal Month 01 through the fiscal month being reported). When requested as a Month-to-Date option, this is calculated as the report fiscal period increases balance less the prior fiscal period increases balance (activity for the fiscal period being reported). Normal balance is a Debit for Asset General Ledger Accounts and a Credit for Liability General Ledger Accounts.</p> <p>Decreases: When requested as a Year-to-Date option, this is the net of all decreases posted during the Current Fiscal Year (Fiscal Month 01 through the fiscal month being reported). When requested as a Month-to-Date option, this is calculated as the report fiscal period decreases balance less the prior fiscal period decreases balance (activity for the fiscal period being reported). Normal balance is a Credit for Asset General Ledger Accounts and a Debit for Liability General Ledger Accounts.</p> <p>Ending Balance: Calculated as the sum of Beginning Balance, Increases and Decreases. Normal balance is a Debit for Asset General Ledger Accounts and a Credit for Liability General Ledger Accounts.</p> | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>SPECIAL NOTES:</p> <p>When a Subsidiary File record has a zero balance in all the financial fields, the record is not included on the report.</p> | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>REPORT SORT:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 30%;">DATA FIELD</th> <th style="width: 30%;">SELECTION OPTIONS</th> <th style="width: 20%;">PAGE-BREAK</th> <th style="width: 20%;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td>Section</td> <td>Level of Detail: I</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Fund</td> <td>Level of Detail: F</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Project</td> <td>Level of Detail: F</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>GLAN</td> <td>GLAN Selection</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Subsidiary</td> <td>None</td> <td>No</td> <td>No</td> </tr> </tbody> </table> | | DATA FIELD | SELECTION OPTIONS | PAGE-BREAK | SUB-TOTAL | Section | Level of Detail: I | Yes | Yes | Fund | Level of Detail: F | Yes | Yes | Project | Level of Detail: F | Yes | Yes | GLAN | GLAN Selection | Yes | Yes | Subsidiary | None | No | No |
| DATA FIELD | SELECTION OPTIONS | PAGE-BREAK | SUB-TOTAL | | | | | | | | | | | | | | | | | | | | | | |
| Section | Level of Detail: I | Yes | Yes | | | | | | | | | | | | | | | | | | | | | | |
| Fund | Level of Detail: F | Yes | Yes | | | | | | | | | | | | | | | | | | | | | | |
| Project | Level of Detail: F | Yes | Yes | | | | | | | | | | | | | | | | | | | | | | |
| GLAN | GLAN Selection | Yes | Yes | | | | | | | | | | | | | | | | | | | | | | |
| Subsidiary | None | No | No | | | | | | | | | | | | | | | | | | | | | | |

EXHIBIT III-S01 (Continued)

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CSTARS01 9990 (DEST: AA SPEC) PM,Y,1,0,0,2, , , , / , , , ***** RUN:05/05/08 TIME:06.00  
FISCAL MONTH: 10 APRIL          1(SEC )***** 2(BYFDT ) FUND(ALL ) GL(ALL )
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DEPARTMENT OF AIR QUALITY
SUBSIDIARIES ON FILE
AS OF 04/30/08

***** PAGE 6

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SECTION      : 00
FUND         : 0001      GENERAL FUND
FUND DETAIL  : 00
GLAN        : 3400      ADVANCE COLLECTIONS
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| SUBSIDRY | DESCRIPTION | BEGINNING BALANCE | INCREASES | DECREASES | ENDING BALANCE |
|-----------------|------------------------------------|-------------------|---------------|---------------|----------------|
| 34200065 | COLL REIMB-LOCKHEED CORP | 20,000.00- | 0.00 | 0.00 | 20,000.00- |
| 34200403 | ADV - WATER RIGHTS APP FEES | 1,097,805.61- | 0.00 | 0.00 | 1,097,805.61- |
| 34200404 | ADV - WASTE DISCHARGE REPORTS | 5,348.87- | 0.00 | 0.00 | 5,348.87- |
| 34200418 | BASIN PLANNING | 61,760.89- | 225.00- | 0.00 | 61,985.89 |
| 34200891 | OSCA - PEAT SORB | 900.00- | 0.00 | 0.00 | 900.00- |
| 34200893 | OSCA - PES-SI | 900.00- | 0.00 | 0.00 | 900.00- |
| 34200895 | OSCA - VALDEZ PILLOW | 900.00- | 0.00 | 0.00 | 900.00- |
| 34200896 | OSCA - BIOSOLVE | 900.00- | 0.00 | 0.00 | 900.00- |
| 34200909 | OSCA - SPILL CONTROL SORBENT BOOM | 900.00- | 0.00 | 0.00 | 900.00- |
| 34200913 | OSCA-OCLANSORB - J&M LAND RESTORAT | 900.00- | 0.00 | 0.00 | 900.00- |
| 34200919 | OSCA-SANSORB/SORBY ALASKA INC. | 900.00- | 0.00 | 0.00 | 900.00- |
| 34200920 | OSCA-SIGMA ENVIRO ENTERPRISES INC | 676.16- | 0.00 | 0.00 | 676.16- |
| 34200921 | OSCA-CONSEAL INTERNATIONAL INC. | 900.00- | 0.00 | 0.00 | 900.00- |
| 34200922 | OSCA-SEA SWEEP INC | 900.00- | 0.00 | 0.00 | 900.00- |
| 34200923 | ADV ADJU RV CATON (JOHN. CR) | 30,225.76- | 0.00 | 0.00 | 30,225.76- |
| 34200924 | OSCA - "X SORB SELECT"-IMPACT ABSO | 900.00- | 0.00 | 0.00 | 900.00- |
| 34200925 | ADJUDICATION REIMB | 74,607.08- | 0.00 | 0.00 | 74,607.08- |
| 34200927 | OPERATOR CERTIFICATION | 303,931.06- | 498,035.00- | 12,299.59- | 814,265.65- |
| 34200930 | PG & E REIMBURSEMENT | 45,739.90- | 0.00 | 0.00 | 45,739.90- |
| 34200931 | GIS LISTS FEES | 693.61- | 0.00 | 0.00 | 693.61- |
| 34200936 | GUADALUPE OILD FIELD SETTLEMENT | 11,204.49- | 0.00 | 0.00 | 11,204.49- |
| 34200938 | SAN GREGORIO SETTLEMENT 6/99 | 262,664.94- | 0.00 | 0.00 | 262,664.94- |
| 34200939 | IMPERIAL IRRIGATION DISTRICT | 63,946.66- | 0.00 | 0.00 | 63,946.66- |
| 34200940 | SAN DIEGO COUNTY WATER AUTHORITY | 366,065.07- | 0.00 | 0.00 | 366,065.07- |
| 34200941 | CALTRANS SETTLEMENT - NEW RIVER | 11,468.15- | 0.00 | 0.00 | 11,468.15- |
| 34200945 | ARCO-LEVIATHAN - 15401 | 85,000.00- | 0.00 | 0.00 | 85,000.00- |
| 34200946 | DEPT OF TRANSPORTATION - 44001 | 76,967.94- | 100,114.00- | 0.00 | 177,081.94- |
| *TOTAL GLAN | 3400 | 2,527,106.19- | 598,374.00- | 12,299.59- | 3,137,779.78- |
| *TOTAL FUND DTL | 00 | 11,252,945.24- | 12,265,892.97 | 2,485,299.25- | 1,472,351.52- |
| *TOTAL FUND | 0001 | 11,252,945.24- | 12,265,892.97 | 2,485,299.25- | 1,472,351.52- |